G. R. 5. 1A-5]

Previous references.

1891-2

~~191~~

(GR.)

File No. 36-1891

Serial Nos. 1-4

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

No. ~~Part~~ B for Aug 1892

SUBJECT.

Refund of the value of Spoiled Stamp papers

W D 88—GPB—50,000—24-7-16

Subject 12

Notifications, &c., by the Government of India

Department of Finance and Commerce

Resolution

Fort William, the 14th January 81

No. 125. — Under Chapter VI of the Indian Stamp Act 1879, provision is made for the renewal or refund of the value of stamps spoiled, or rendered useless or which for any reason are not required by the possessor, on the condition that application for such renewal or refund shall be made within six months from the date on which stamp was spoiled, or on which it was rendered useless, or on which it was purchased

Instances have occurred

in

in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoiled or useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the prescribed period, and so cannot, under the provisions of the Act, obtain any relief. In such cases an order of the Government of India is now necessary before refund can be sanctioned. For the future the Governor General in Council authorizes Local Governments to allow refunds or renewals of spoiled or useless stamps, or the re-purchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp or

one

one year from the date on w
the Stamp has been spoilt
or rendered useless

Ordered that the fore-
-going Resolution be commu
-nicated to several Local
Governments and Admin-
-istrations for informa-
-tion and guidance

(Signed) R. B. Chapman,
Secretary to the Govern-
-ment of India

Compd
MMc

Copd:

for refund was made within 6 months from the date of the order of the Court winding up the Company that it was within time and accordingly sanction the refund of the value of 125 spoiled stamps ~~Rs 15-10~~ subject to the prescribed discount of One anna in the Rupee

Chief Secretary

To

The Dy Commr Kolar Distt returning papers received with the letter read above ~~under reply~~

The Supdt of stamps Mysore for information.

The Comptroller to the Govt of Mysore

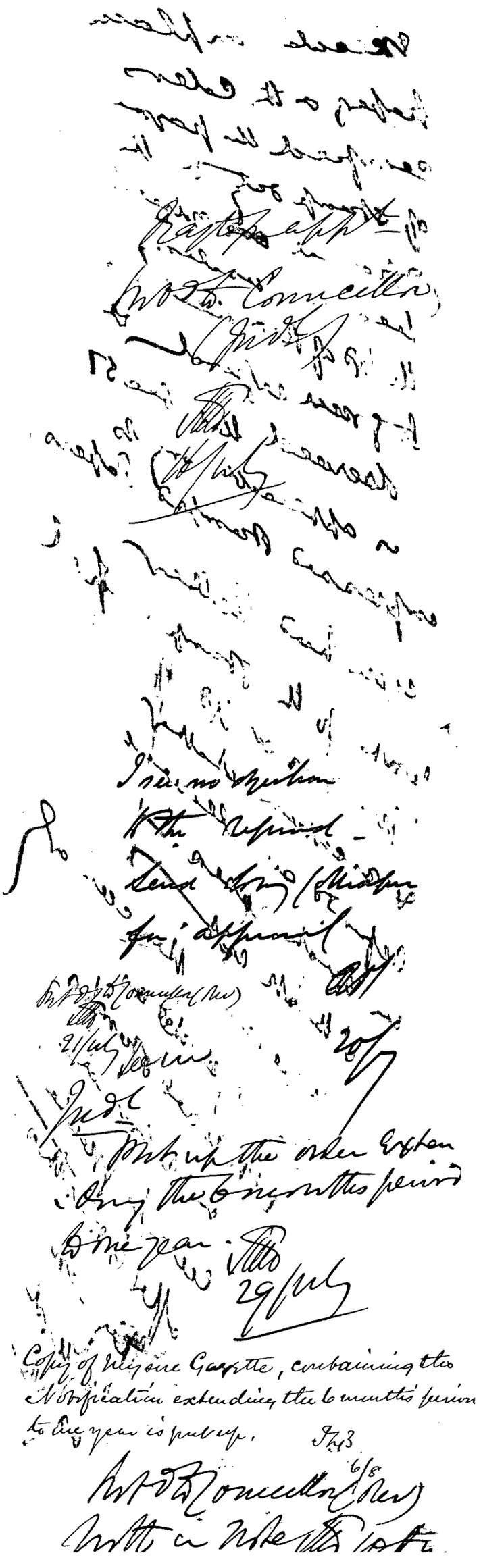
(2) Executed on plain paper or the clerk [illegible] the payment of stamp duty & the document [illegible] becoming useless, the LD of Rev declined to grant refund & observed that Sec 51 is applicable only to impressed stamped papers.

[illegible] I think [illegible] these are [illegible] to be regarded as

(3) [illegible] unused stamps [illegible] can be [illegible] after 6 months [illegible] cannot be refunded as spoiled stamps.

(4) The applicant [illegible] need be refunded

[illegible signature]



Copy of Mysore Gazette, containing the Notification extending the 6 months' period to one year is put up. 3743

6/8

CHIEF SECY'S DEPT

Submitted to the ~~Dewan~~ Councillors

For Members

Robert Refund of
Value Stamps suspended
upon certain blank
forms & bonds the
forms being no longer
required in future on
Issue of the Crim
Tax Remarks on
the note here below
I submit the Govt
Considers which may
perhaps induce
the Councillors to
Reconsider his Case

(1) The value imposed
the refunded is value
of unused stamps
& not unpaid
value

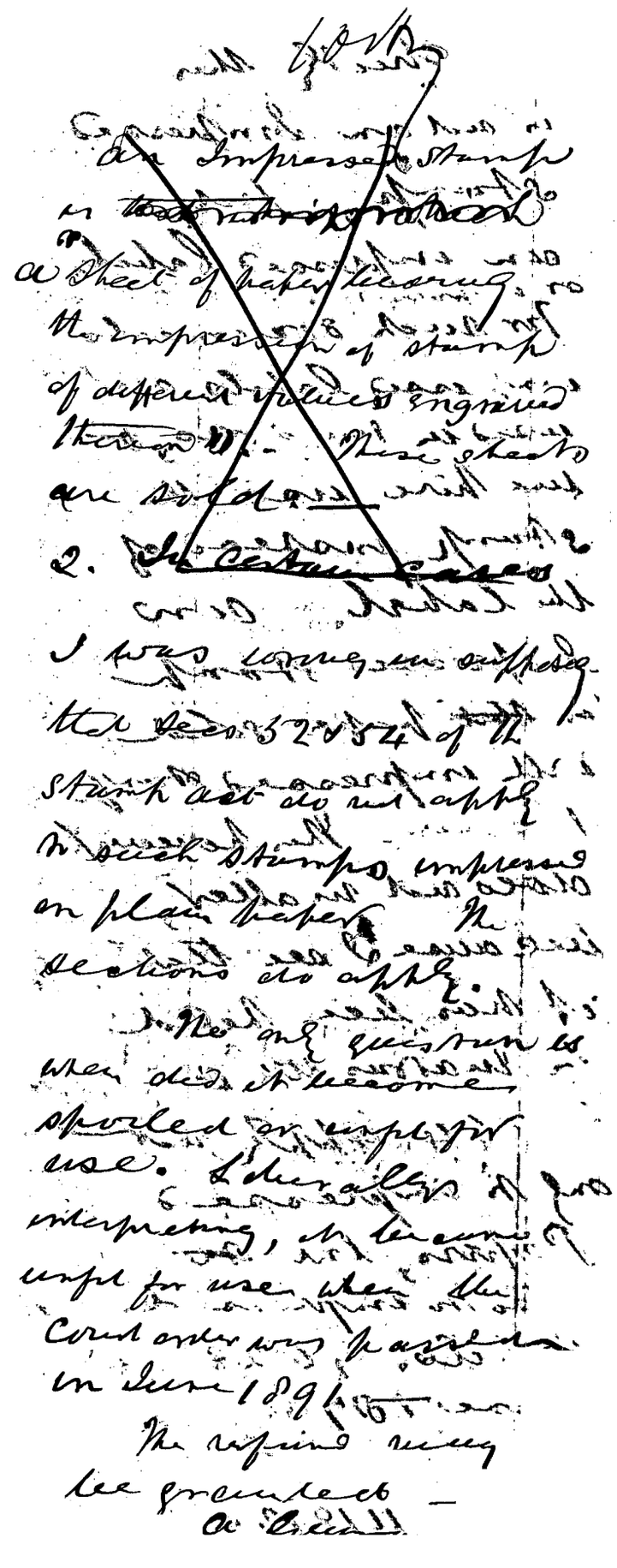
(2) The Case cited as a
precedent for refunding refund

in this case is a
case of executed. do
cument on which
stamp duty does
not appear to be by
the Collector The
cases in question are
case of unpresented
stamps on cancelled
test forms

(3) There being forms
presented for adjustment
in a particular
bank which is different
from that in which
unused stamps of
this same nature
that the stamps are
capable of being used
again In this case
they are spoiled stamps
or as falling under
the words by any means
rendered unfit for the
purposes intended" (Sec
Sec 57 of the Stamp Act)

(4) The benefit of 6 months
prescribed in the Act
has been extended to one

Jean by the Gov't/Parke
Holt's No. 123 Vol 4
Law [illegible]



An impressed stamp
a sheet of paper bearing
the impression of stamps
of different values engraved
2.
I was [illegible]
Sec. 3924 of R.
Stamp Act do not apply
to such stamps impressed
on plain paper. The
decisions do apply.
The only question is
when did it become
spoiled or unfit for
use. Literally it was
unfit for use when the
Court order was passed
in June 1891.
The refund may
be granted —
A. Bell

order may be
issued, that sec
5204 of Act 2
of 1879 no
affix in such
stamps as those
under noted —

Check the
is not an Impressed
stamp but
an impressed Label
or impressed unexecuted Act
For such documents
impressed labels are
used in Madras, &
not here use the
stamp instead of
the labels an
Impressed stamp
Collector sold
an impressed stamp
thereon The Revenue
Officers are in all
Cases in order
because I see that
it has been held
in Madras that sec
5204 affix not
only to impressed
Papers but
also to impressed
Labels 9 C 28
June 1879.

11/1879

the applicants are not entitled to the refund claimed by them as their application is not within the time allowed by the Rules - Point if the date on which the District Judge Nundydroog Division passed the order for the winding up of the Company is taken to be the date on which the stamps referred to were rendered useless that is 12th June 1891 the application for refund is admissible, being within the time allowed by the act

If approved the Dy Commrs letter with enclosures may be forwarded to the Superintendent of Stamps for perusal -

Submitted with draft for approval or orders

H.D.
23/4/92

I

(General Serial No. 31).

OFFICE OF THE DEWAN MYSORE 19 MAR 92 12642

189

From

The Deputy Commissioner
Kolar District

To

The Chief Secretary to the Dewan
of Mysore

Dated 16th March 1892

Despatched 18th do

Received

23/4/92

Enclosures No. 6

General No. 3653
No. 371

Dated 15/3/92

Submits instructions for the refund of the Value of Stamp Papers presented by Greenaway & Co Nundydroog Company

To Audt Deptt
Mysr
19/3/92

Recd
22-3-92 Stamps D. to 1st Augt 92 50

Submitted for orders.

If the date of purchase of the Stamps in question is reckoned as the date on which the Deputy Superintendent of Stamps in Mysore has acknowledged payment of duty for impressing the certificates, (that is, 8th March 1889)

P. T. O.

A3
22-3-92

Deputy Commissioner's office
Kolar District.

No 3653/871 Encl

Dated Camp Varadapur 16th March 18 92

(1)

To

Section 1.R.
File No 36-1891
Serial No 1

The Chief Secretary to the
Dewan of Mysore.

Sir,

I have the honor to state that the Srinivasapur Jameendar Company (Limited) at Srinivasapur having been wound up, the official Liquidators of that Company have applied for the refund of the value of 125 General Stamp papers of 2 annas each for which they have no use.

2. These papers were not purchased from the Stamp Vendors in the usual way but they were simply plain papers in which they got the Company's share certificates printed at first and then impressed with Stamps in the Mysore Stamp Superintendent's Office after paying the proper duty. A specimen of the above mentioned stamp papers is herein enclosed for inspection and obliging return

From this it will be observed that neither the date of its purchase nor that of the execution of the instrument can be ascertained. Hence arises the difficulty of ascertaining ——— whether the application for refund was made within the prescribed period.

3- As there does not appear to have any specific provision in the Stamp Act for the refund of the value of stamps of this kind, being neither blank nor spoiled. I solicit instructions whether or not refund may be ordered; if former, whether the period of limitation may be reckoned from the date of the Court order or the final resolution of the General meeting of the Company under which the Company has been wound up, thus rendering these stamps useless.

4- The marginally noted papers bearing on the subject are herewith submitted for further reference.

I have the honor to be,
Sir,
Your most Obedient Servant,

Deputy Commissioner

1 Application No: 124 dated 11th September 1891 received from the Official Liquidators of the Company.
1 Copy of the Court order of the 12th June 1891.
1 Printing office bill of the 27th January 1889.
2 Stamps Superintendents' office memos: nos: 136 & 179 dated 11th & February and 8th March 1889 respectively.

(General Serial No. 30).

Section 1-R
File No 96-1891
Serial No 2

From 1892 93

(2)

To The Superintendent of Stamps in Mysore

Dated 28-4-97

Despatched 26

Received

Enclosures No. 7

General No. 1389
No. 108

Has the honour to forward herewith for favour of opinion and obliging return letter No 3653 of 871 the 16th March 1892 from the Deputy Commissioner of the Kolar District with its Enclosures on the subject of the refund of the value of certain Stamp papers claimed by the Board of Liquidators of the Srinivasapur Farmers Company in the Kolar District.

Bowden

28/4

Under Secty.

Draft & Sub-C
29/6/92

Section 1-R
File No 96-C891
Serial No 3

(General Serial No. 30)

OFFICE OF THE DEWAN OF MYSORE
2535
1-JUN.92
46

From The Superintendent of Stamps Mysore

(3)

To

Dated 31st May 1892

Despatched

Received

Enclosures No. 6

General No. 31
No

Subg his opinion regarding the refund of the Value of Stamp papers presented by Srinivaspur Jameendar Company's.

Read
4-6-92

To Mr. Subbaraya Iyer
Asst Commr
Mysore
1/7/92

Draft
15.7.92
Read as a/m
To the Dewan Sahib No 2625-27 dt 15/8/92
J.7.59-92

31
3-6-92

Vol. 31 b Enclo: 206

From (3)

The Superintendent of Stamps
Mysore

To,

The Chief Secretary
to the Government of Mysore
Bangalore

Sir,

(2) With reference to your docket No $\frac{1389}{108}$ dated the 23rd. April last on the subject of the refund of the value of certain stamp papers claimed by the official liquidators of the Sreenivaspur Jameendar Company in the Kolar District, I have the honor to submit that owing to the unusually large and pressing demands of the bubble companies which sprang up on all sides between 1888 and 1889 especially in the Kolar District and which have eventually proved a swindle Option was given to have two annas stamp denoted on their printed share certificates and accordingly thousands of these papers were impressed.

The denotation of stamp duty on

the

the share certificates of which the refund is claimed in the accompanying papers is traceable in the registers of this office.

These fall under "Impressed Stamps vide rule 3 promulgated by Government of India Notification No. 2170 dated 22nd May 1891 quoted in the margin for easy reference and under section 51 of the Stamp Act No. 1 of 1879 refund of duty is allowable if the application therefor be made within the time specified viz.

In the case of an executed instrument.

Within 6 months after the date of the instrument or if it is not dated within 6 months after the execution thereof.

In the case of an unexecuted instrument.

Within 6 months after the stamps has been spoiled as aforesaid.

In my humble opinion the share certificates in question not being dated or signed should be held

3. "There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act 1879 namely"

(a) "Impressed stamps including -

"Impressed sheets - that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these rules; and"

"Impressed labels to be affixed and impressed by Government officers as directed in Chapter 3 of these rules."

(b) "Adhesive Stamps sold to the public for use by them in accordance with these rules."

as

as not having any executed instrument written thereon and should be classified under case (a), section 61 which runs as follows:

The stamp on any paper inadvertently or undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended before any instrument written thereupon is executed by any person.

These stamped blank certificates were rendered unfit for use by order of the District Judge Nandedrog Division dated the 16th June 1891 directing the winding up of the Bank and the time of limitation must be computed from this date and according to this view the application for refund having been made on September 1891 brings it within time.

The Punjab Stamp Manual states that it has been held by the Financial Commissioner that the writing out of a document wholly or in part on a stamped paper which is left unexecuted whether by reason of the bargain having fallen through or for any other reason may if the proceedings were bonafide come within the expression "inadvertently and undesign-edly spoiled or by any means rendered unfit for the purpose intended" and

that

that a refund is allowable in such case.

I have the honor to be,
Sir
Your most obedient servant

T Viraswamie Mudaliar

Superintendent of Stamps
Mysore.

31-5-92

Accl Branch
Nov
1892

10

(General Serial No. 30.)

Section AR
File No 96-0891
Serial No 4

1892.

(5)

From *The Chief Secretary*
to the Dewan of Mysore.

To The Dy Comms Kolar Dt.
Supdt of Stamps Mysore.

Dated 18th
" The Comptroller
Despatched 18th August 1892
Received

Enclosures No. 6.

General No. 2625-27
JF No. 59-'92

Sanctioning the refund of the value of 125 Spoiled Stamps papers of 2 annas each applied for by the Official Liquidator of the Sreeniwasapur Jamcendan Company

References to be marked.

GOVERNMENT OF MYSORE

(5)

Read:-

No 2628-27 & 15 1st Apl 92
JFS-9-92

Letter No (1) 3653/871 dated 16th March. 1892 from the Dy Comr Kolar Distt soliciting instructions regarding the refund of the value of 125 ge= neral stamp papers of 2 annas each ap plied for by the offg liquidators of the Sree= nivasapur Jaineendar Company

Reg: No 100

and

Letter No (3) 31 dated 31st May 92 from the Supdt of Stamps Mysore, sub mitting his opinion on

on the subject of the re-
fund of the value of
the stamp papers in
question

Order thereon

The papers in question
were plain papers on which
forms of the company's
share certificates were
at first printed and
then in 1889, on the
application of the agent
of the company impressed
with stamps by the Mys-
sore Stamp Supdt. By
order of the District Court
Chandedroog Durg dated
12th June 91, in his case
No. 74 of 1890, the com-
pany has been wound
up

up, and consequently the forms of the printed stamp certificates were no longer required for use

The Govt is of opinion that the papers in question must be treated as unpressed stamps to which the provisions of Chapter VI are applicable and regarded as spoilt or rendered unfit for use within the meaning of clause (a) section 51 of the stamp Act of 1879 and as application for refund was made within 12 months

months from the date of the order of the Court winding up the Company that it was within time and accordingly sanction the refund of the value of 125 spoiled stamps subject to the prescribed discount of one anna in the Rupee.

15 Aug 92
Chief Secretary

To The Bye Comm Kolar returning papers rec'd with the letter read above

The Supdt of stamps Mysore for information

The Comptroller to the Govt of Mysore

&/